



R.K. PATNIA & Co.

R.K. PATNIA AND Co.
Chartered Accountants

Module 632, 5th Floor, SDF Building, Sector
Saltlake Electronic Complex,
Kolkata 700091

Independent Auditor's Report

To the Members of

INDUSNET COMPUTECH PRIVATE LIMITED

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **INDUSNET COMPUTECH PRIVATE LIMITED** ("the Company") which comprise the Balance Sheet as at March 31, 2021 the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and its Profit/Loss, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows



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of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or



conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, is not required to be stated, as the same are not applicable to the Company for the period under audit, vide sub-clause (iv) clause (2) of para 1 of the said order.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e) On the basis of written representations received from the directors as on March 31, 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of Section 164(2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- g) with respect to the matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us;
- i) The company does not have any pending litigations which would impact its financial position
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - iii) There were no amounts required to be transferred to the Investor Education and Protection Fund by the Company.

Date: 25.10.2021
Place: Kolkata

For R K Patnia & Co.
Chartered Accountants

Ashok Pareek

(CA Ashok Pareek)
Partner
M. No. 066181
Firm Reg. No. 002158C



Unique Document Identification Number (UDIN) for this document is **21066181AAAAAT1202**

Annexure - B to the Auditors' Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **INDUSNET COMPUTECH PRIVATE LIMITED ("the Company")** as of March 31, 2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for the Standalone Financial Statements

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting were operating effectively as at 31st March, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date: 25.10.2021
Place: Kolkata

For R K Patnia & Co.
Chartered Accountants

Ashok Pareek

(CA Ashok Pareek)
Partner

M. No. 066181

Firm Reg. No. 002158C



Unique Document Identification Number (UDIN) for this document is **21066181AAAAAT1202**

Balance Sheet as at 31-Mar-2021

In ₹ (Rupees)

Particulars	Note No.	as at 31-Mar-2021	as at 31-Mar-2020
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds		2,34,40,670.74	2,34,52,670.74
(a) Share Capital	2	2,22,440.00	2,22,440.00
(b) Reserves and Surplus	3	2,32,18,230.74	2,32,30,230.74
(c) Money Received Against Share Warrants		-	-
2 Share Application money pending allotment		-	-
3 Non-Current Liabilities		-	12,000.00
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long-Term Liabilities		-	-
(d) Long-Term Provisions	4	-	12,000.00
4 Current Liabilities		12,000.00	12,000.00
(a) Short-Term Borrowings		-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities		-	-
(d) Short-Term Provisions	5	12,000.00	12,000.00
Total		2,34,52,670.74	2,34,76,670.74
II. ASSETS			
1 Non-Current Assets		2,32,94,963.00	2,32,94,963.00
(a) Fixed Assets	6	2,32,94,963.00	2,32,94,963.00
(i) Tangible Assets		2,32,94,963.00	2,32,94,963.00
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-Term Loans and Advances		-	-
(e) Other Non-Current Assets		-	-
2 Current Assets		1,57,707.74	1,81,707.74
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and Cash Equivalents	7	1,57,707.74	1,81,707.74
(e) Short-Term Loans and Advances		-	-
(f) Other Current Assets		-	-
Total		2,34,52,670.74	2,34,76,670.74
Significant Accounting Policies	1		

The Notes referred to above form an integral part of the Balance Sheet.

As per our report of even date

For and On behalf of the Board

For **R K Patnia & Co.**
Chartered Accountants
Firm Reg. No : 0021592

Ashok Pareek
Partner
Membership No. : 066181



INDUSNET COMPUTECH PVT. LTD. **INDUSNET COMPUTECH PVT. LTD.**

(MR) **Abhishek Rungta**

(MR) **Shradha Rungta**

Director
Abhishek Rungta
Director (DIN: 01196359)

Director
Shradha Rungta
Director (DIN: 05273125)

Address : Module 532, SDF Building, Sector V, Saltlake,
Electronic Complex, Kolkata 700091

Place : Kolkata
Date : 25-Oct-2021

UDIN No. 21066181AAAAAT1202

Indusnet Computech Private Limited
Module 532, 4th Floor, SDF Building
Sector-V, Saltlake City, Kolkata-700 091
West Bengal

Statement of Profit and Loss for the year ended 31-Mar-2021

In ₹ (Rupees)

Particulars	Note No.	1-Apr-2020 to 31-Mar-2021	1-Apr-2019 to 31-Mar-2020
I Revenue from Operations		-	-
II Other Income		-	-
III TOTAL REVENUE (I + II)		-	-
IV EXPENSES			
Cost of Materials Consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in Inventories		-	-
Employee Benefit Expenses		-	-
Finance Costs		-	-
Depreciation and Amortization Expenses		-	-
Other Expenses	8	12,000.00	12,000.00
TOTAL EXPENSES		12,000.00	12,000.00
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)		(12,000.00)	(12,000.00)
VI Exceptional Items		-	-
VII Profit before Extraordinary Items and Tax		(12,000.00)	(12,000.00)
VIII Extraordinary Items		-	-
IX Profit Before Tax		(12,000.00)	(12,000.00)
X Tax Expense		-	-
Current Tax		-	-
Deferred Tax		-	-
XI Profit/(Loss) for the period from Continuing Operations (IX-X)		(12,000.00)	(12,000.00)
XII Profit/(Loss) from Discontinuing Operations		-	-
XIII Tax Expense of Discontinuing Operations		-	-
XIV Profit/(Loss) from Discontinuing Operations (after tax) (XII-XIII)		-	-
XV Profit/(Loss) for the Period (XI+XIV)		(12,000.00)	(12,000.00)
XVI Earnings per Equity Share	9		
-Basic		(0.54)	(0.54)
-Diluted		(0.54)	(0.54)

The Notes referred to above form an integral part of the Balance Sheet
As per our report of even date

For and On behalf of the Board

For R K Patnia & Co.
Chartered Accountants
Firm Reg. No : 002158C

Ashok Pareek
Ashok Pareek
Partner
Membership No. : 066187



Address : Module 632, SDF Building, Sector V, Saltlake,
Electronic Complex, Kolkata 700091

Place : Kolkata
Date : 25-Oct-2021

INDUSNET COMPUTECH PVT. LTD.

(A)

Director
Abhishek Rungta
Director (DIN: 01196359)

INDUSNET COMPUTECH PVT. LTD.

(SR)

Director
Shradha Rungta
Director (DIN: 05273125)

UDIN No. 21066181AAAAAT1202

1 . Significant Accounting Policies

1.1 Statement of Compliance -

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 Basis of preparation of financial statements –

These financial statements have been prepared on historical cost convention and on an accrual basis except for defined benefit plans and certain financial instruments which are measured at fair value or amortized cost at the end of each reporting period if any.

These financial statements have been prepared in Indian Rupee (₹) which is the functional currency of the company.

The significant accounting policies used in preparation of the financial statements have been discussed in the respective notes.

1.3 Use of estimates and judgments -

The preparation of these financial statements in conformity with the recognition and measurement principles of GAAP requires the Management to make estimates, judgments and assumptions that affect the reported balances of assets and liabilities, disclosures of contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

1.4 Property, Plant and Equipment -

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Depreciation on Property, Plant and Equipment being tangible assets is provided using written down value method on depreciable amount. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

1.5 Cash and Cash Equivalents -

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.



1.7 Earnings Per Share -

Basic earnings per share are calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share adjust the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period unless issued at a later date.

1.8 Revenue Recognition -

Revenue from rendering of services is recognised over time by measuring the progress towards complete satisfaction of performance obligations at the reporting period.

Revenue is measured at the amount of consideration which the Company expects to be entitled to in exchange for transferring services to a customer as specified in the contract, excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government).

1.9 Tax Expenses –

The tax expenses for the period comprises of deferred income tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the other comprehensive Income, in which case, the tax is also recognised in Other Comprehensive Income.

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilised. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

1.10 Segment Reporting & Related Party Disclosure -

In view of the company's shares not listed and as the turnover of the company for the accounting period ended on 31st March, 2021 did not exceed 750 Corers, Accounting Standard 17 & 18 issued by the Institute of Chartered Accountants of India are not applicable.

1.11 Auditors Remuneration & Other Charges -

Details of Auditors remuneration and out-of-pocket expenses are as follows –

Particulars	As on 31st of March
(1) As Auditor's Fees	12,000
(2) For Taxation Matters	NIL
(3) For Other Services	NIL
(4) Out-of-pocket expenses	NIL

1.12 Management Disclosure –

Previous year's figures have been regrouped / reclassified wherever necessary to make them comparable with the current year's classification / disclosure.



Notes to and forming part of Balance Sheet as at 31-Mar-2021

2. Share Capital

2.1 Authorized, Issued, Subscribed and Paidup share capital

In ₹ (Rupees)

Particulars	as at 31-Mar-2021		as at 31-Mar-2020	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	50,000	5,00,000.00	50,000	5,00,000.00
Total	50,000	5,00,000.00	50,000	5,00,000.00
Issued Share Capital				
Equity Shares of ₹ 10.00 each	22,244	2,22,440.00	22,244	2,22,440.00
Total	22,244	2,22,440.00	22,244	2,22,440.00
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	22,244	2,22,440.00	22,244	2,22,440.00
Total	22,244	2,22,440.00	22,244	2,22,440.00
Total	22,244	2,22,440.00	22,244	2,22,440.00

2.2 Reconciliation of share capital

Particulars	as at 31-Mar-2021		as at 31-Mar-2020	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares (Face Value ₹ 10.00)				
Shares outstanding at the beginning of the year	22,244	2,22,440.00	22,244	2,22,440.00
Shares issued during the year				
Shares bought back during the year				
Shares outstanding at the end of the year	22,244	2,22,440.00	22,244	2,22,440.00

2.3 Shares in the company held by other company

Particulars	as at 31-Mar-2021		as at 31-Mar-2020	
	Number of Shares	Amount	Number of Shares	Amount
Equity Shares				
INDUS NET TECHNOLOGIES PRIVATE LIMITED, Holding.	22,243	2,22,430.00	22,243	2,22,430.00

2.4 Shareholders holding more than 5% of Share

Particulars	as at 31-Mar-2021		as at 31-Mar-2020	
	Number of Shares	% of Holding	Number of Shares	% of Holding
INDUS NET TECHNOLOGIES PRIVATE LIMITED	22,243	99.99 %	22,243	99.99 %

3. Reserves and Surplus

In ₹ (Rupees)

Particulars	as at 31-Mar-2021		as at 31-Mar-2020	
Securities Premium Account				
Opening balance	2,87,12,075.00		2,87,12,075.00	
Closing balance	2,87,12,075.00		2,87,12,075.00	
Surplus				
Opening Balance	(54,93,844.26)		(54,81,844.26)	
(+) Net profit/(Net loss) for the Current Year	(12,000.00)		(12,000.00)	
(+) Reserve & Surplus	12,000.00		12,000.00	
Closing balance	(54,93,844.26)		(54,81,844.26)	
Total	2,32,18,230.74		2,32,30,230.74	

4. Long-Term Provisions

In ₹ (Rupees)



continued...

Indusnet Computech Private Limited

Particulars	as at 31-Mar-2021	as at 31-Mar-2020
Particulars	as at 31-Mar-2021	as at 31-Mar-2020
Other long term provisions		12,000.00
Total		12,000.00

5. Short-Term Provisions

In ₹ (Rupees)

Particulars	as at 31-Mar-2021	as at 31-Mar-2020
Others	12,000.00	12,000.00
Total	12,000.00	12,000.00



6. Fixed Assets Schedule

In ₹ (Rupees)

Particulars	Gross Block					Depreciation and Amortization					Net Block			
	Opening Balance	Additions	Deductions/ Retirement	Acquired/ Business Combination	Other Adjustments	Closing Balance	Opening Balance	Depreciate charge	Revaluation Adjustments	On Disposal /Reversals	Impairment Loss	Closing Balance	Opening Balance	Closing Balance
Tangible Assets														
Buildings	2,32,94,963.00					2,32,94,963.00							2,32,94,963.00	2,32,94,963.00
Freehold Buildings	2,32,94,963.00					2,32,94,963.00							2,32,94,963.00	2,32,94,963.00
Total	2,32,94,963.00					2,32,94,963.00							2,32,94,963.00	2,32,94,963.00
Grand Total	2,32,94,963.00					2,32,94,963.00							2,32,94,963.00	2,32,94,963.00
Previous Year	2,32,94,963.00					2,32,94,963.00							2,32,94,963.00	2,32,94,963.00



7. Cash and Cash Equivalents

In ₹ (Rupees)

Particulars	as at 31-Mar-2021	as at 31-Mar-2020
Balances with banks	1,56,818.74	1,77,468.74
In Current Account	1,56,818.74	1,77,468.74
Cash on hand	689.00	4,239.00
Total	1,57,707.74	1,81,707.74



Notes to and forming part of Statement of Profit and Loss for the year ended 31-Mar-2021

8 . Other Expenses

In ₹ (Rupees)

Particulars	1-Apr-2020 to 31-Mar-2021	1-Apr-2019 to 31-Mar-2020
Payment to Auditors	12,000.00	12,000.00
As Auditor	12,000.00	12,000.00
Total	12,000.00	12,000.00

9 . Earnings per equity share

In ₹ (Rupees)

Particulars	1-Apr-2020 to 31-Mar-2021	1-Apr-2019 to 31-Mar-2020
Earnings per Equity Share		
-Basic	(0.54)	(0.54)
-Diluted	(0.54)	(0.54)

